

THE CRYING INJUSTICE OF OUR RATING SYSTEM AND THE REMEDY

BY

FREDERICK VERINDER

(General Secretary of the English League for Taxation of Land Values).

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The Executive of the English League for the Taxation of Land Values (founded in March, 1883), publishes this pamphlet as a part of its celebration of the completion of fifty years' continuous work in the cause of Economic Freedom.

From the first, the League has demanded a Valuation of all the land in this country as the necessary preliminary to the progressive shifting of the burden of National and Local Taxation from the industry, the trade, the earnings, the foods and the homes of the People, and the concurrent substitution of the Land Values, which the community creates, as the source of National and Local Revenue. This Reform offers us the only possible alternative to a predatory system of "Protection," and the only hope of dealing with the terrible evils of Unemployment and the House Famine.

Ratepayers are everywhere complaining about the burden of the Rates, and even "THE TIMES" has been moved to protest against the penalising of improvements by the way in which the Rates are levied. This pamphlet is offered as a contribution to the discussion of the Rating Problem, in the hope that those who agree with its proposals will help the League in its agitation for a great Reform, by becoming subscribing members, by helping to circulate the pamphlet, and by using every opportunity of "making public opinion" in favour of a just system of Rating.

[NOTE.—Although the argument for the Rating of Land Values set out in the following pages is stated mainly from a Londoner's point of view, and is illustrated mainly by London instances, it applies *mutatis mutandis* to every City, Town and Urban District in the Kingdom. London merely shows on a larger scale, and often in an aggravated form, the evil effects of an unjust system of Rating, against which hundreds of Municipal Authorities have made their protests.]

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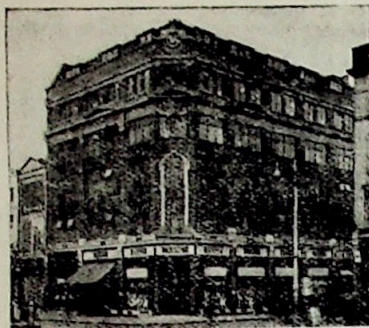
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Well Improved Site
High Rates.



Valuable Site and Tumble Down
Buildings—Low Rates.



Valuable Vacant Site
No Rates.

HOW THE PRESENT RATING SYSTEM OPERATES.

Sir Edgar Harper, late Chief Valuer to the Board of Inland Revenue, says :—The amount of taxation, serious as it appears, is not so important as the method by which it is imposed. This side of the question is best illustrated in the case of local rates. These are levied in proportion to net annual value. But it is *not* the annual value of each property in the market, but the annual value of the use that happens to be made of it. Land may have a high value for building, but so long as the occupier chooses to use it for grazing, it can only be rated as pasture. A costly building will have a high rateable value, but on the adjacent similar plot a wooden shanty may be put up, and its rateable value will not be one fourth as much. And unoccupied land and property is not liable for rates at all. Thus the man who keeps land and buildings out of use pays nothing ; he who uses them but partially pays little ; he who uses them fully pays more, and he who improves and extends them pays most of all. It is difficult to imagine any system of taxation better calculated to discourage enterprise or to keep industry on the lowest level at which it can continue to exist. The remedy is :

LEVY RATES ON LAND VALUE. RELIEVE BUILDINGS AND IMPROVEMENTS.



OUR
UNJUST RATING SYSTEM:
AND
THE REMEDY.



1. Vacant Land in Towns.

We are terribly short of good, healthy homes in London, as in our other cities and towns. Yet, in almost every part of London, you will find vacant plots of land upon which some of the needed houses might be built. The builders who might be building houses on these plots are out of work and "on the dole." Families overcrowded in insufficient space, or even living in houses condemned by the Sanitary Authority as unfit for human habitation, are compelled to go on living under these unhealthy conditions.

The owners of these vacant plots pay no rates in respect of them.

2. The Value of Vacant Land.

This is not because the vacant plots have no value. The owner will ask a high price or rent for one of them. If you ask why so much is demanded for a piece of land, of which he is himself making no use, he (or his agent) will tell you of the advantages which you will be able to enjoy if you build a house or a shop or a factory on that particular site. He will not be able to tell you of anything that he himself has done to make the site a convenient place for your business or a healthy spot on which to live. But he might tell you a great deal about what the people of London, through their Local Governments, have done, at the cost of the rates which the citizens pay, to make this great City a healthy place of residence and a convenient place of business.

When a former Conservative Chancellor of the Exchequer, Mr. Goschen, described the rates as being "not so much a burden as an investment," he might truthfully have added that the dividend on the ratepayers' "investment" is paid, not to the ratepayers, but to the landlords—in increased land value.

"Every permanent improvement of the soil, every railway and road, every bettering of the general condition of society, every facility given for production, every stimulus supplied to consumption, raises rent. The landowner sleeps, but thrives. He alone, among all the recipients in the distribution of products, owes everything to the labour of others, contributes nothing of his own. He inherits part of the fruits of present industry, and has appropriated the lion's share of accumulated intelligence." (THOROLD ROGERS.)

Land Values are "public values" (Prof. MARSHALL); "community values" (H. H. ASQUITH).

3. How Land Values Grow.

The London County Council has spent, and is spending, millions on a great system of main drainage, without which four millions of people could not live in a river valley which was once mostly a swamp. The Council maintains a large number of spacious and beautiful Parks for healthful recreation; where, in their leisure, the public can enjoy lovely displays of flowers, listen to music, or indulge in many kinds of games in the open-air. It increases our facilities for getting about, on business or pleasure, by making new Roads and improving old ones, by building and maintaining Bridges, Tunnels and a free Ferry across the River, and by maintaining a great network of electric Tramways, with cheap fares. It provides and maintains, with the help of Government grants, numberless Schools, Elementary and Secondary, for the education of the children; Special Schools for the mentally or physically deficient; Continuation and Technical Schools and Institutes for the youth of both sexes; and it contributes largely to the University of London and its Colleges. The Metropolitan Police—supported out of the rates and taxes, though not yet under municipal control, except in “the City”—and a very efficient Fire Brigade contribute greatly to the safety of life and property. The Government has recently handed over to the County Council the duties in regard to the sick, aged and infirm, which had hitherto been the concern of the Boards of Guardians. The L.C.C. sees to it that the citizens are not cheated by false weights and measures when they are shopping, and exercises the most careful oversight of their safety when they seek recreation at Theatres, Cinemas or at Dance Halls.

The Council sends representatives to the Metropolitan Water Board, which ensures to us an abundant supply of pure water, and to the Metropolitan Asylums Board, which takes charge of persons suffering from infectious diseases, who would otherwise be a danger to the community; while the L.C.C. itself maintains great Hospitals for the mentally afflicted. And so on, and so forth.

Within the County, the City Corporation and the 28 Metropolitan Borough Councils light and cleanse the streets; provide and manage Free Libraries, Baths and Washhouses, maintain local Sewers and Public Conveniences, and have many other social duties in connection

with offensive trades, nuisances, sanitation, overcrowding, bakehouses, dairies, etc., etc.

The Port of London Authority and the Thames Conservancy Board look after the River and its Docks, which mean so much to the commerce, health and pleasure of the Metropolis.

What would be the value of those vacant plots of land if all these Municipal Services ceased? London would soon become an uninhabitable place, in which health, property and even life would be unsafe and business impossible. All these Services maintain and increase the price or rent which the landholder can exact for giving us permission to live where we can profit by them.

Moreover, the State has done much to increase the value of London land. It has placed there the Houses of Parliament, the central Government Offices, the Royal Courts of Justice. It maintains the Royal Parks, the British and other great Museums, the National Gallery, the Tower of London, the Royal Palaces, Woolwich Arsenal: all of which have helped to increase the population of London, and to attract visitors to it, and thus to add to the costs of its Local Government and to increase its site value.

Every plot of land in London owes its value to the advantageous position of the City on the banks of a centrally-situated tidal River (for which the landlords can hardly claim the credit!) and to the expenditure of the National Government and the Local Councils on the public services which have made it the busiest and healthiest of great cities. The owner of every plot of land (including the vacant plots) thus made valuable, should pay rates on the value thus given to his land by the public.

4. Empty Houses.

At a time of great Housing shortage, which persists in spite of all State subsidies and of all the efforts of the Municipal and private builders, there are large numbers of empty houses in London.* Very

* Empty properties in the City of Westminster represent a rate of 3d. in the £. (*The Times*, Sept. 9th, 1931.) The Census of 1931 recorded 18,302 vacant dwellings in the County of London, and 541,352 persons (89,600 families) living in "overcrowded" conditions.

rarely will the owners let them: they are usually holding out till they can sell them at a high price. Houses are built by labour, and their structural value can only be maintained by the constant expenditure of labour upon them. Consequently, the structural value of unoccupied houses deteriorates; but the Municipal Services, which maintain the full value of their sites, still go on, and the right to enjoy these Services is included in the monopoly price which the owners ask from the would-be occupiers of the houses. All these Services have to be paid for out of the rates, whether the house is empty or occupied.

The owner of the empty house pays no rates. The site of the empty house—the land on which it stands—should be rated on its market value. The house would not remain empty long, and the “House Famine,” with the overcrowding which results from it, would, to that extent, be relieved.

5. “Agricultural” Land in Urban Areas.

In some of the suburban Boroughs within the County of London there are still areas of uncovered land, most of which is rated as “agricultural,” and the holders, under a recent Act passed by a Conservative Government, are now entirely exempted from the payment of rates. Shortly before the Great War there were 8,012 acres of such land, which, then rated on half its agricultural assessment, contributed only £2,594 to London’s rates: an average of about 6s. 5d. per acre. (The other 66,714 acres of London land, including all the land devoted to unrated streets, parks, public open-spaces, vacant plots, sites of churches, chapels, empty houses and other unrated properties, paid £15,866,587 in rates: an average of £237 16s. 7d. per acre.)*

* In 1911-12, in eleven “self-contained” County Boroughs and 1,065 other Urban Districts in England and Wales, having a total area of 3,791,368 acres, there were no less than 2,494,713 acres (over 65 per cent. of the whole area) rated as “agricultural” land (one County Borough and 59 other Urban Districts failed to make a return of their agricultural land). The rates paid at that time on the “agricultural” land, under the Agricultural Rates Act, 1896, averaged 3s. 2d. per acre. (*White Paper, No. 119 of 1913*). Since the publication of this Return, agricultural land has, by two stages, been exempted altogether from rating.

Mr. Frank Hunt, Valuer to the L.C.C., giving evidence before the Royal Commission on January 11th, 1922, placed the amount of undeveloped land at between 7,000 and 8,000 acres, or about one-tenth of the total area of the County. Some of this land has since been built upon.

Mr. Neville Chamberlain, replying to a question by Mr. John Scurr, M.P., L.C.C., told the House of Commons on November 19th, 1925, that the aggregate rateable value of the "agricultural land" in London was £11,889, and that the relief given under the Acts of 1896 and 1923 amounted to £4,471 18s. 1d. An easy calculation shows that the owners of this land were paying, on an average, only 2s. 6d. in the £ on a valuation which represented a mere fraction of the price which would be demanded from a builder.

But future increases in London's working population must, in the future, as has indeed already been the case in recent years, be housed *outside* the County boundaries. The L.C.C. already has large Housing estates in Middlesex, Essex and Surrey.

Sir Edgar Harper, F.S.I., F.S.S. (formerly Assistant Valuer and Statistical Officer to the L.C.C., and afterwards Chief Valuer to the Inland Revenue), read a paper to the Royal Statistical Society, in March, 1918, in which he gave particulars of the total area comprising the County of London and thirty-five adjacent districts. Out of 193,889 acres, no fewer than 53,242 acres were, in 1911-12, rated as "agricultural," and, in respect of this "agricultural" land, the rates then paid, under the half-rating Act of 1896, amounted to £13,661—an average of 5s. 1d. per acre: whereas the rate-burden upon the rest of the area amounted to £19,905,195—an average of £141 per acre. The difference would be very much more striking if the areas devoted to streets, parks and other unrated units (as mentioned above) could be ascertained and allowed for.

Under the Local Government Act of 1929, all agricultural land, including the land above referred to, is now entirely exempted from rating. It costs the holder nothing in the way of rates if, and so long as, he withholds it from other uses, however well it may be adapted, and however urgently it may be needed, for them. If any

of this "agricultural" land is required for a school or fire-station or town hall or housing scheme or a recreation ground, it immediately becomes "valuable building land," and all the municipal services which lie around its borders are quoted as evidences of its high value.

We have seen, to our cost, some of the results. For instance: within the County, the L.C.C. paid £50,339 for its Housing site at Bellingham (on the borders of Lewisham), assessed at £490; and £120,000 for a site at Roehampton (Borough of Wandsworth), assessed at £951. Outside the County, £295,544 was paid for the site of the Becontree estate, assessed at £3,590. The whole 2,450 acres of these three estates, for which the Council paid £465,883, were assessed at a "net annual value" of £5,031. These values cannot both be right. Either the selling price (at 20 years' purchase of the annual value) should have been about £100,000, or the rateable value should have been about £23,300. In either alternative the ratepayers would have benefited: either by cheaper houses or by lessened rates.

As the English League has been insisting for nearly half a century, London and our other cities and towns are being strangled in their development by an iron ring of land monopoly, which can only be broken by a reform of our system of taxation, national and local.

This "agricultural" land in and around dense and growing populations is only "agricultural" for assessment purposes, for the purpose of escaping payment of rates. It should be rated on its true value, and make its proper contribution to the rate-fund, by the expenditure of which its value is maintained and enhanced.

6. The Folly of Rating Buildings.

Our present system of Rating not only encourages the anti-social practice of withholding land from its best use, or from any use at all, by letting the withholder off the whole of his rates; it actively discourages the proper use of land by imposing the burden of the rates only upon land that is used, and largely in proportion to the good use that is made of it. As soon as a builder alleviates the house-famine by covering unrated vacant land with houses, rates are levied on the

net annual value of land and houses; and the better he builds, the more rates he has to pay. The larger the number and size of the rooms, the better the provision of bathrooms and other amenities, the more spacious the garden—all things conducive to comfort and health—the higher the assessment.

When the land was vacant, it meant fewer houses, higher rents, more overcrowding, less work for builders and house decorators, more work for sanitary inspectors and Public Assistance Committees, and *no contribution to the rates*. But, after the houses are built and occupied, the occupiers have to carry a heavy burden of rates: which is doubly unjust, (1) because it makes houses scarce and dear, and causes overcrowding, and (2) because the expenditure of the rates so paid maintains and increases the value of other unrated lands in the district against the builders who would be willing to build more houses upon them.

If we are really in earnest about solving the Housing problem, we must agitate to make Land Values, and Land Values only, the basis of assessment to the local rates and the source of local revenues.

All buildings and improvements should be "de-rated," and it should no longer be possible to fine, by an increase of rates, the builder of a handsome shop or store, of an airy workshop, or a factory with costly fireproof protection for its workers and provision for their comfort while at work, as is done at present.

"Our present rates indisputably hamper building. Buildings are a necessary of life and a necessary of business of every kind. Now the tendency of our present rates must be generally to discourage building—to make houses fewer, worse and dearer."—Royal Commission on Local Taxation, Final Report, p. 167 (in Separate Report on Urban Rating and Site Values). *The remedy for the Housing Problem lies in the Rating of all Land Values, and the De-rating of Houses and all other Buildings and Improvements.*

7. Partial De-Rating.

Instead of redressing the injustices of our Rating system, the legislation of the Conservative Government of 1924-29 has created new

inequalities. Under the Valuation and Rating Act, 1925, the Rating and Valuation (Apportionment) Act, 1928, and the Local Government Act, 1929, agricultural land and buildings and some kinds of machinery were exempted from rating, and industrial premises (factories and workshops) were relieved to the extent of 75 per cent. The effect of these reliefs and exemptions, unaccompanied by any taxation of land values, is (1) to increase the letting value of farm lands and factory sites, and (2) to impose a new burden upon occupiers of other properties and upon the taxpayers in general.

The Borough Treasurer of the Metropolitan Borough of Poplar, one of the poorest districts in London, has prepared a statement (July, 1931) showing the amounts and percentages of Local Rates paid by various classes of property in the Borough before and after the operation of this De-rating Legislation. It therein appears that, in 1928-29, *before* De-rating, (a) houses and shops paid 39.01 per cent. of the local rates levied; in 1930-31, *after* De-rating, 52.70 per cent.; in 1931-32, after the new Valuation, 53.87 per cent.; while (b) for factories, wharves, sheds, warehouses and hoardings, the corresponding percentages were 33.68, 18.58, and 17.37. These two categories (a) and (b) of ratepayers contribute, for the year 1931-32, no less than £429,685 out of a total levy of £603,116. For the balance, Railways and Docks contribute a smaller, and licensed houses, Public Utility Companies, Municipal and Government property a larger proportion than before De-rating.

At the other end of the County of London, a Special Committee of the (Conservative) Borough Council of Wandsworth presented, in November, 1928, a Report on the Government's De-rating proposals, in which the following comments were made:—

The de-rating measures are intended primarily to revive depressed industries and to decrease current unemployment. . . .

The more prosperous concerns, such as breweries and gramophone companies, and so on, have made claims, but it appears that in other cases a proprietor has come to the conclusion that as the de-rating of his premises will considerably increase the rental value thereof either actual or hypothetical, its assessment for the purpose of Rating and Schedule A Income Tax will, at the next valuation, be increased substantially. . . .

Furthermore, where property is held on lease or on some other tenancy his rent, if the premises are de-rated, will assuredly be increased at the first opportunity by the landlord. There is no doubt some ground for the above view as obviously a hereditament coming within a class which is liable only for one-quarter of the rates normally payable will command a much higher rental value than other properties. The fact that although we anticipated about 2,000 claims for de-rating and have only received about 300, points to the conclusion that the proposals under this heading are not being received with general enthusiasm.

Proprietors of thriving concerns, such as those above indicated, who have made a claim for de-rating, will obtain substantial rebates in their rates, but as at present advised, we are unable to appreciate in what way this will relieve unemployment, or how the public or public services will be benefited thereby.

Mr. Frank Hunt, Chief Valuer to the London County Council, stated publicly on November 21st, 1928, that "if a property was free from rates, the tendency would be for the freeholder to say to the tenant, 'You can pay more rent.' " He had not the slightest doubt that the economic tendency of the relief of agriculture and the basic industries would be for this benefit in the end to pass to the landlord.

The Lord Advocate in the Conservative Government which passed this legislation, speaking in the House of Commons on the Scottish De-rating Bill (February 20th, 1929), admitted the truth of this. "I do not want to argue at length," he said, "whether a benefit like this ultimately comes to the landlord or not. My humble view is that it does."

What is needed for a just system of Rating is, not the De-rating of some land, or the partial or complete De-rating of some buildings, so that some ratepayers are favoured at the expense of the others: but the rating of all land on its true value, and the De-rating of all improvements, of all machinery and of all buildings, whether domestic or industrial.

8. The Finance Act, 1931.

This Reform will only become possible when the true value of the land has been ascertained and adopted as the legal basis of assessment to the rates. The provisions of Part III of Mr. Snowden's Finance Act, 1931, were avowedly a first step towards the Rating of Land

Values. Briefly stated, the Commissioners of Inland Revenue were to cause to be ascertained, as soon as possible after January 1st, 1932, the value, as at that date, of every piece of land in separate occupation ("every land unit"):

"That is to say, the amount which the fee simple thereof with vacant possession might have been expected to realise upon a sale in the open market upon the assumption that there were not at that date upon or in the unit any buildings, erections, or works" (with some exceptions).

Thereafter, there was to be a new Valuation in every fifth year.

The value of minerals, mineral wayleaves, shooting and fishing rights, tillages and manures and agricultural improvements are not to be included in the Valuation.*

Purely agricultural land is, regrettably, exempted, not only from the Budget tax, but also from Valuation; but when any land unit includes agricultural land which has a higher value for some other use (*e.g.*, building), there is to be an *additional* Valuation of the "cultivation value" of that part of the land unit. If agricultural, or any other exempted land (*e.g.*, playing fields) changes the character of its use, so as to cease to be exemptable, it will be specially valued.

Copies of the Register of Land Values, so far as it applies to their own areas, are to be supplied to the County and Borough Councils.

Provision is made for objections to and appeals from the Valuation.

It is clear that, not only the sites of all the rated buildings in London, but the sites of all empty houses, and all the so-called agricultural land within and near London and other towns, will be registered at their "market value," although, in some cases, a "cultivation value" will also be recorded.

In order to enable the Speaker to certify the Bill as a "Money Bill," and so to secure its passage through the House of Lords under the Parliament Act, provision was made for a National Tax of One Penny in the Pound on the ascertained land values. This tax was to be first levied in the financial year 1933-34.

* For fuller details, see the Act.

The Act still stands on the Statute Book, but the "National" Government has "suspended" the making of the Valuation on the ground of economy, and has postponed the collection of the tax "until a date hereafter to be determined." But the valuable provisions of Section 28, which empower the Commissioners of Inland Revenue to collect particulars of all transfers of land, are still in operation, and will greatly facilitate the making of the Valuation, whenever it is resumed.

The completion of the Valuation will, therefore, open the way for the Rating of Land Values in relief of, or in complete substitution for, the rate burdens which now press upon the homes and workplaces of the citizens.

9. Lower Rates and Lower Rents.

What would be some of the effects of such a change of the basis of rating in London?

Your "General Rate Demand Note" includes not only the strictly "local" demands of your Borough Council, but also your contributions towards the general expenses of County government, which now include the moneys formerly levied by the Boards of Guardians (*i.e.*, the "Poor Rate") and the Metropolitan Asylums Board, and the Police rate. Every one of these rates would be lightened if all the vacant land, the sites of all the vacant houses, and all the "agricultural" land throughout the County were assessed to the rates at their selling value. Even if there were no vacant land, no empty houses and no "agricultural" land within your own Borough, all the "central" rates would be reduced by the bringing into full rating of the poorly used and wholly unused land in the other Boroughs within the County. Lord Portman's vacant sites in St. Marylebone and the "agricultural" lands at Eltham would help to lighten the demands of the County Council on overcrowded Bethnal Green, and so on all round.

In the central "City" area, where wealth is most easily acquired, and in the City of Westminster and the Royal Borough of Kensington and other rich West End Boroughs, where it is most freely enjoyed, Municipal amenities reach their highest development, the pound-rate

is low and land values are very high. Plots of land have been sold in the heart of the City within recent years at the rate of from £5,000,000 to £6,500,000 per acre. If rates were based upon Land Values, the central areas would contribute a larger proportion of the County Rate than they do now, and the poorer suburban Boroughs would have their share reduced at the expense of the central land values which they help to create. The housing of the people in the suburbs would be specially helped by the change in the method of assessment; because, in the suburbs, where land is much cheaper than in the City, the larger part of the present assessment consists of the value of the buildings: the house is worth more than the land on which it stands.

The combined effect of the rating of land values, of the relief of buildings from rating, and of the redistribution of the burden of the rates between the central and the suburban Boroughs, would be to make access to land cheaper and easier, and to lessen the burden of rent and rates upon the occupiers of houses. All this would mean more houses, better houses, and lower rents. The acquisition of new Open Spaces would become easier, if people like Lord Mansfield could no longer demand 227 years' purchase of its rateable value for a place like Ken Wood, and the workers would be able to insist on larger gardens for their houses if land could no longer be held up for famine prices.

*Wherever the Rating of Land Values has been adopted, a great impetus has been given to the erection of new buildings and the rebuilding of old ones.**

10. And More Employment.

It is clear that the proposed change in the basis of assessment would bring much land into use. Land could no longer be kept from the builder in the face of a clamant demand for more houses, if the landholder had to pay rates on its building value. Vacant plots would

* See, for instance, *Land Value Taxation in Practice, in New South Wales and Sydney*, by Alderman J. R. Firth, Mayor of Strathfield, Sydney. (From the publishers of this Pamphlet. One penny).

be built on; empty houses would be let; "agricultural" land in populous Boroughs, now let for grazing or some colourably "agricultural" purpose (to escape rating) would begin to relieve the Housing shortage. But land can only be put to such better uses by employing labour upon it. The absorption of unemployed people in this way would not only tend to remove a social curse from thousands of households, but would also relieve the rates of heavy burdens which now fall upon them through the poverty and sickness of those who are out of work.

11. A Question for Parliament and for the Councils.

The time is now over ripe for the raising of this question on every occasion. It is true, of course, that the Councils can only administer the law as they find it. But if the Councils find that the law, as it stands, is a bad law, unjust to the citizens whom they represent, productive of overcrowding, slums and unemployment, they have the right, and it is their duty, to go to Parliament and to ask Parliament to amend the law. Hundreds of Municipal Councils have already done so.* Why should London and our other towns hold back? In its early days, the London County Council strongly advocated the Rating of Land Values. It—and the Metropolitan Borough Councils—will do so again, if London elects the right sort of Councillors. There is no City in Great Britain where this Reform is more urgently needed, or could have more beneficial results. The Capital of the Empire should take the lead in demanding it.

ASK YOUR CANDIDATE at every Borough or County Election :—

Will you, if elected, move the Council to petition Parliament to amend the Law of Rating so that all land (including agricultural and mineral land) may be assessed to the rates on its market value, and all houses, buildings and other improvements be exempted from rating?

* See, for example, the valuable Report of Sheffield City Council on Land Values Rating, October 3rd, 1928. This has been reprinted by the United Committee for the Taxation of Land Values, and can be obtained from the publishers of this Pamphlet. One penny.

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